

## Frequently Asked Questions (FAQ) – Revised interest rate risk report

### **Taxonomy**

- Q: When will the taxonomy of the revised interest rate risk report be published?  
A: The taxonomy is expected to be published on the DLR information page at the end of May / beginning of June
- Q: Are validation rules included in the interest rate risk taxonomy?  
A: Yes, validation rules are included in the interest rate risk taxonomy. However, this will be a limited number. The validation rules are published as part of the taxonomy.

### **Excel**

- Q: Is the Excel input facility permanent or does XBRL become mandatory at some time?  
A: With this (national) version of the interest rate risk reporting, this remains a permanent facility. At the moment that the interest rate risk report becomes an EBA taxonomy, it will only be possible to report in XBRL, just like the other ITS reports.
- Q: Are there differences in DLR when data is uploaded via Excel?  
A: No, the only difference is in the (format of the) file that is uploaded: Excel instead of XBRL.

### **01.01**

- Q: Is the PV01 now at total level?  
A: The PV01 must indeed be reported on a total level
- Q: Line 040 includes paragraph 114 of the EBA Guidelines. However, a transitional provision has been included in the EBA guidelines for the application of paragraph 114. The actual effective date is 31-12-2019 for SREP 3 and 4 banks. Is that also the start date of DNB, because this differs from the start date of the adjusted Interest rate risk report (30/06/2019)?  
A: If a bank is allowed to use the 6-month transitional arrangement, the impact of the six additional shock scenarios does not have to be calculated. The answer to line 040 is therefore "no".

### **02.01**

- Q: If a predefined currency is not used, should column 030 be filled with 0 and the other columns left empty?  
A: Correct, if a predefined currency (EUR, USD, GBP, AUD, YTL) is not used, column 030 must be filled with 0 and all other columns can be left empty. If all columns are left empty, an error message is generated.
- Q: Is there no category "other currencies"?  
A: Indeed, no category "other currencies" can be selected and reported. An institution reports any material currency, which is a currency that is more than 5% of assets or liabilities outside the trading book, or less than 5% if the sum of the assets and liabilities included is smaller than 90% of the total assets or liabilities. See EBA/GL/2018/02 paragraph 115 (I).